

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Audit Report

HEALTH FEE ELIMINATION PROGRAM

Chapter 1, Statutes of 1984, 2nd E.S., and
Chapter 1118, Statutes of 1987

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

March 2004



STEVE WESTLY
California State Controller

March 10, 2004

Martha J. Kanter, Ed.D., Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022-4599

Dear Dr. Kanter:

The State Controller's Office (SCO) has completed an audit of the claims filed by the Foothill-De Anza Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 1999, through June 30, 2002.

The district claimed \$1,817,357 for the mandated program. Our audit disclosed that none of the costs claimed is allowable because the district claimed unallowable costs and overstated its indirect cost rate. The district was paid \$845,089. The total amount paid should be returned to the State.

The SCO has established an informal audit review process to resolve a dispute of facts. The auditee should submit, in writing, a request for a review and all information pertinent to the disputed issues within 60 days after receiving the final report. The request and supporting documentation should be submitted to: Richard J. Chivaro, Chief Counsel, State Controller's Office, Post Office Box 942850, Sacramento, CA 94250-0001.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By:

VINCENT P. BROWN
Chief Operating Officer

VPB:ams

cc: (See page 2)

cc: Mike Brandy, Vice Chancellor
Business Services
Foothill-De Anza Community College District
Jane Enright, Vice Chancellor
Human Resources and Equal Opportunity
Foothill-De Anza Community College District
Hector Quiñonez, Controller
Foothill-De Anza Community College District
Will Coursey, Internal Auditor
Foothill-De Anza Community College District
Ed Monroe, Program Assistant
Fiscal Accountability Section
Chancellor's Office
California Community Colleges
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Department of Finance
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Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by the Foothill-De Anza Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session (E.S.), and Chapter 1118, Statutes of 1987) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was October 16, 2003.

The district claimed \$1,817,357 for the mandated program. The audit disclosed that none of the costs claimed is allowable because the district claimed unallowable costs and overstated its indirect cost rate. The district was paid \$845,089. The total amount paid should be returned to the State.

Background

Chapter 1, Statutes of 1984, 2nd E.S., repealed *Education Code* Section 72246, which authorized community college districts to charge a health fee for providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required that health services for which a community college district charged a fee during fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating community colleges districts' authority to charge a health fee as specified. Chapter 1118, Statutes of 1987, amended *Education Code* Section 72246 to require any community college district that provided health services in FY 1986-87 to maintain health services at the level provided during that year in FY 1987-88 and each fiscal year thereafter.

On November 20, 1986, the Commission on State Mandates (COSM) determined that Chapter 1, Statutes of 1984, 2nd E.S., imposed a "new program" upon community college districts by requiring any community college district that provided health services for which it was authorized to charge a fee pursuant to former *Education Code* Section 72246 in FY 1983-84 to maintain health services at the level provided during that year in FY 1984-85 and each fiscal year thereafter. This maintenance of effort requirement applies to all community college districts that levied a health services fee in FY 1983-84, regardless of the extent to which the health services fees collected offset the actual costs of providing health services at the FY 1983-84 level. On April 27, 1989, COSM determined that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to apply to all community college districts that provided health services in FY 1986-87 and required them to maintain that level in FY 1987-88 and each fiscal year thereafter.

Parameters and Guidelines, adopted by COSM on August 27, 1987 (and amended on May 25, 1989), establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd E.S., and Chapter 1118, Statutes of 1987) for the period of July 1, 1999, through June 30, 2002.

The auditors performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the district's management controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the Foothill-De Anza Community College District claimed \$1,817,357 for costs of the legislatively mandated Health Fee Elimination Program. The audit disclosed that none of the costs claimed is allowable.

For FY 1999-2000, the district was paid \$546,601 by the State. The total amount paid should be returned to the State.

For FY 2000-01, the district was paid \$157,751 by the State. The total amount paid should be returned to the State.

For FY 2001-02, the district was paid \$140,737 by the State. The total amount paid should be returned to the State.

**Views of
Responsible
Officials**

The SCO issued a draft audit report on December 19, 2003. Mike Brandy, Vice Chancellor, Business Services, responded by the attached letter dated January 21, 2004, disagreeing with the audit results. The district's response is included in this final audit report.

Restricted Use

This report is solely for the information and use of the Foothill-De Anza Community College District, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original Signed By:

JEFFREY V. BROWNFIELD
Chief, Division of Audits

Schedule 1— Summary of Program Costs July 1, 1999, through June 30, 2002

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1999, through June 30, 2000</u>				
Salaries	\$ 986,174	\$ 332,004	\$ (654,170)	Finding 1
Benefits	200,758	69,265	(131,493)	Finding 1
Services and supplies	256,633	208,313	(48,320)	Finding 2
Subtotals	1,443,565	609,582	(833,983)	
Indirect costs	526,612	92,839	(433,773)	Findings 1, 2, 3
Subtotals, health expenditures	1,970,177	702,421	(1,267,756)	
Less offsetting savings/reimbursements	(1,423,576)	(1,172,784)	250,792	Finding 4
Adjust for health fees exceeding health expenditures	—	470,363	470,363	
Total costs	<u>\$ 546,601</u>	—	<u>\$ (546,601)</u>	
Less amount paid by the State		(546,601)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (546,601)</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Salaries	\$ 1,001,438	\$ 377,717	\$ (623,721)	Finding 1
Benefits	207,190	83,332	(123,858)	Finding 1
Services and supplies	478,572	187,347	(291,225)	Finding 2
Subtotals	1,687,200	648,396	(1,038,804)	
Indirect costs	615,490	101,927	(513,563)	Findings 1, 2, 3
Subtotals, health expenditures	2,302,690	750,323	(1,552,367)	
Less offsetting savings/reimbursements	(1,700,082)	(1,191,968)	508,114	Finding 4
Adjust for health fees exceeding health expenditures	—	441,645	441,645	
Total costs	<u>\$ 602,608</u>	—	<u>\$ (602,608)</u>	
Less amount paid by the State		(157,751)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (157,751)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Salaries	\$ 1,059,065	\$ 420,665	\$ (638,400)	Finding 1
Benefits	230,745	99,163	(131,582)	Finding 1
Services and supplies	504,649	409,570	(95,079)	Finding 2
Subtotals	1,794,459	929,398	(865,061)	
Indirect costs	654,618	160,785	(493,833)	Findings 1, 2, 3
Subtotals, health expenditures	2,449,077	1,090,183	(1,358,894)	
Less offsetting savings/reimbursements	(1,780,929)	(1,430,208)	350,721	Finding 4
Adjust for health fees exceeding health expenditures	—	340,025	340,025	
Total costs	<u>\$ 668,148</u>	—	<u>\$ (668,148)</u>	
Less amount paid by the State		(140,737)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (140,737)</u>		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>Summary: July 1, 1999, through June 30, 2002</u>				
Salaries	\$ 3,046,677	\$ 1,130,386	\$(1,916,291)	Finding 1
Benefits	638,693	251,760	(386,933)	Finding 1
Services and supplies	<u>1,239,854</u>	<u>805,230</u>	<u>(434,624)</u>	Finding 2
Subtotals	4,925,224	2,187,376	(2,737,848)	
Indirect costs	<u>1,796,720</u>	<u>355,551</u>	<u>(1,441,169)</u>	Findings 1, 2, 3
Subtotals, health expenditures	6,721,944	2,542,927	(4,179,017)	
Less offsetting savings/reimbursements	(4,904,587)	(3,794,960)	1,109,627	Finding 4
Adjust for health fees exceeding health expenditures	<u>—</u>	<u>1,252,033</u>	<u>1,252,033</u>	
Total costs	<u>\$ 1,817,357</u>	—	<u>\$(1,817,357)</u>	
Less amount paid by the State		<u>(845,089)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (845,089)</u>		

Auditor's Note

In its response to the draft report (Attachment), the district made the following comment concerning Schedule 1:

Another issue not directly related to any particular finding is that the form used by the state auditors combined both colleges when determining if health fee revenues exceeded the allowed expenses. If the colleges were disaggregated and we are close, the actual amounts owed the district might change. Since the colleges reported separately, please disaggregate the claims and subsequent analysis of amounts owed.

The SCO continues to show total district costs on Schedule 1 of the report. *Parameters and Guidelines* defines eligible claimants as community college districts, not individual colleges.

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Overstated salary and benefit costs and related indirect costs claimed

The Foothill-De Anza Community College District overstated employee salary and benefit costs claimed totaling \$2,303,224 for the period of July 1, 1999, through June 30, 2002. For various employees, the district was unable to support costs charged to the mandated program or provide evidence that the employees performed mandate-related activities. The related indirect cost, based on the 36.48% rate claimed, is \$840,216.

Overstated costs are summarized as follows:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Salaries	\$ (654,170)	\$ (623,721)	\$ (638,400)	\$(1,916,291)
Benefits	(131,493)	(123,858)	(131,582)	(386,933)
Subtotal	(785,663)	(747,579)	(769,982)	(2,303,224)
Related indirect costs	(286,610)	(272,717)	(280,889)	(840,216)
Audit adjustment	<u>\$(1,072,273)</u>	<u>\$(1,020,296)</u>	<u>\$(1,050,871)</u>	<u>\$(3,143,440)</u>

For each fiscal year, the district claimed 15% of total salaries and benefits identified as counseling costs (district account numbers 1-41248 and 1-42248). The district was unable to support the 15% allocation with time logs or time studies documenting actual time spent. In addition, the district was unable to show that counselors performed activities related to the mandated program. A district representative testified that counselors do not spend 15% of their time on crisis or stress counseling, but instead refer students to the health center when personal issues arise.

For each fiscal year, the district also claimed a portion of salary and benefit costs for additional counselors, general assistants, secretaries, clerks, custodians, and other employees. The district was unable to support costs allocated to the mandated program with time logs or time studies and was unable to show that these employees performed activities related to the mandated program.

Parameters and Guidelines, issued by COSM for the Health Fee Elimination Program, as amended on May 25, 1989, identifies the requirements for supporting employee salary and benefit costs claimed. The district must identify the employee and the employee's classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function. An average number of hours devoted to each function may be claimed if supported by a documented time study.

Recommendation

The district should maintain documentation that supports costs for each employee claimed under the Health Fee Elimination Program. Documentation should identify the mandated functions performed and the actual number of hours devoted to each function.

District's Response

. . . The district provided schedules that showed which counselors were on duty for crisis counseling at De Anza and written materials showing personal counseling services provided at both colleges. Although the district did not provide contemporaneous hand written logs of actual counseling hours spent on personal counseling, we contend that we did show evidence that personal counseling activities did take place and were appropriately attributable to Health Services. We are unaware of any legal requirements that substantiating documentation needs to be contemporaneous or in any particular form/format. . . . Our estimate of 15% was based on the considered judgment of our Health Services Directors and Deans of Counseling. We are in the process of a time study currently that we believe will substantiate that judgment.

Auditor's Comment

The SCO's finding and recommendation remain unchanged. The district did not provide any documentation to support the 15% allocation of counseling costs to health services. The district confirms that the 15% allocation is an estimate. *Parameters and Guidelines* requires the district to document actual hours devoted to mandate activities. *Parameters and Guidelines* allows the district to claim an average number of hours if the average is supported by a documented time study. The district states that the 15% estimate was based on the judgment of the district's Health Services Directors. However, the Foothill College Health Services Director indicated, on March 13, 2003, that she did not believe the district should claim 15% of counseling costs. The Health Services Director stated that counselors refer students to the Health Services Center when crisis situations arise.

The district has not submitted a time study to support counseling costs allocated to health services. The SCO will review any documentation submitted and revise the final audit report if warranted.

**FINDING 2—
Overstated
materials and
supplies costs and
related indirect
costs claimed**

The district overstated materials and supplies costs claimed totaling \$434,624 for the audit period. The related indirect cost, based on the 36.48% rate claimed, is \$158,551. The overstatement occurred because costs claimed were unallowable mandate program costs or the district was unable to support the amount allocated to the mandate program.

Overstated costs are summarized as follows:

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Unallowable program costs	\$ (1,280)	\$(247,125)	\$ (45,380)	\$(293,785)
No support for cost allocation	<u>(47,040)</u>	<u>(44,100)</u>	<u>(49,699)</u>	<u>(140,839)</u>
Total unallowable costs	(48,320)	(291,225)	(95,079)	(434,624)
Related indirect costs	<u>(17,627)</u>	<u>(106,239)</u>	<u>(34,685)</u>	<u>(158,551)</u>
Audit adjustment	<u>\$ (65,947)</u>	<u>\$(397,464)</u>	<u>\$(129,764)</u>	<u>\$(593,175)</u>

Unallowable program costs included a bad debt reserve for uncollected student health fees, a Health Fees Reserve account claimed in error, and various expenditures unrelated to health services required under the mandate. In addition, the district was unable to support the allocation of counseling costs (district account numbers 1-41248 and 1-42248, totaling \$50,312) and student accident insurance costs (\$90,527) to the mandate program. The student accident insurance policy included unallowable sports accident coverage.

Parameters and Guidelines states that student health fees authorized by the *Education Code* must be deducted from costs claimed. Uncollected student health fees may not be claimed as an expenditure or deducted from health fees authorized. *Parameters and Guidelines* also states that only materials and supplies expenditures that can be identified as a direct cost of the mandate can be claimed, and all costs claimed must be traceable to source documents that show evidence of the validity of such costs. Further, *Education Code* Section 76355(d) states that ambulance services and athletic insurance are not authorized expenditures.

Recommendation

The district should ensure that it claims only those allowable materials and supplies expenditures that can be identified as a direct cost of the mandate. Costs claimed must be traceable to source documents that show evidence of the validity of such costs. The district should maintain documentation supporting its methodology for allocating expenditures to the mandated program.

District's Response

The district provided additional documentation to support an emergency response vehicle and services provided by Planned Parenthood that were reported as unallowable in the draft audit report. The district also submitted an invoice supporting student accident insurance costs claimed and internal documents showing the distribution of these costs for FY 1999-2000. In addition, the district believes the 15% allocation of counseling costs to health services should be allowed, as discussed in Finding 1.

Auditor's Comment

The SCO revised this finding to allow costs related to the emergency response vehicle and services provided by Planned Parenthood. The remainder of this finding and recommendation is unchanged.

The district did not address various other unallowable services and supplies costs in the draft audit report. The SCO continues to disallow student accident insurance costs claimed. The one invoice submitted by the district states that insurance coverage is for "sports accident." The district's internal documents only show the amount allocated to health services and do not provide any basis for the amount allocated. The SCO also continues to disallow materials and supplies costs related to counseling services. Refer to Finding 1 regarding unallowable counseling services allocated to health services.

**FINDING 3—
Overstated indirect
cost rate claimed**

The district overstated the indirect cost rate, and thus overstated indirect costs by \$442,402 for the audit period.

The district claimed indirect costs based on an indirect cost rate proposal (ICRP) prepared by an outside consultant using FY 1998-99 district costs. The district did not develop indirect cost rates based on costs incurred in the fiscal years within the audit period. In addition, the district did not obtain federal approval for its ICRP. For the audit period, the district claimed a 36.48% indirect cost rate.

During audit fieldwork, the district submitted revised ICRPs for each fiscal year within the audit period. The district prepared the revised ICRPs using the methodology allowed by the SCO claiming instructions. The indirect cost rates resulting from the revised ICRPs did not support the indirect cost rate claimed. The district's revised ICRPs supported indirect cost rates of 15.23% for FY 1999-2000, 15.72% for FY 2000-01, and 17.30% for FY 2001-02. Consequently, claimed indirect cost rates were overstated by 21.25% in FY 1999-2000, 20.76% in FY 2000-01, and 19.18% in FY 2001-02.

Overstated indirect costs rate had the following effect:

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Allowable costs claimed	\$ 609,582	\$ 648,396	\$ 929,398	
Times unsupported indirect cost rate	21.25%	20.76%	19.18%	
Audit adjustment	<u>\$ (129,536)</u>	<u>\$ (134,607)</u>	<u>\$ (178,259)</u>	<u>\$ (442,402)</u>

Parameters and Guidelines states that indirect costs may be claimed in the manner described in SCO's claiming instructions. SCO's claiming instructions state that community college districts using an ICRP prepared in accordance with Office of Management and Budget (OMB) Circular A-21 must obtain federal approval of the ICRP. In addition, the ICRP must be prepared from the same fiscal year in which the costs were incurred. Alternately, the SCO's claiming instructions allow community college districts to compute an indirect cost rate using Form FAM-29C. Form FAM-29C is based on total expenditures as reported in *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*.

Recommendation

The district should claim indirect costs based on indirect cost rates computed in accordance with SCO's claiming instructions. The district should obtain federal approval for ICRPs prepared in accordance with OMB Circular A-21 and prepare these ICRPs based on costs incurred in the same fiscal year. Alternately, the district should use Form FAM-29C to prepare ICRPs based on the methodology allowed in the SCO's claiming instructions.

District's Response

We do not contest this finding.

**FINDING 4—
Understated
authorized health
fee revenues
claimed**

Authorized health fee revenues reported by the district were overstated by \$1,109,627 for the audit period. Authorized revenues reported were overstated primarily because the district overstated district enrollment and understated the number of enrolled students who were exempt from health fees. In addition, the district overstated the per student health fee for FY 2000-01. The district claimed \$9 per student; however, the authorized fee for FY 2000-01 was \$8 per student.

The district's Institutional Research Office provided student enrollment data for each fiscal year within the audit period. Enrollment data provided disclosed differences between reported and actual gross student enrollment. In addition, Board of Governors Grant (BOGG waiver) data disclosed material differences between actual and reported health fee exemptions. District representatives stated that enrollment data originally reported was overstated based on errors in extracting enrollment data. District representatives were unable to explain the difference between actual and reported health fee exemptions.

The audit adjustments for health fee revenues are calculated as follows:

	Fiscal Year 1999-2000		
	Claimed	Allowable	Adjustment
Student enrollment	192,837	165,930	26,907
Less allowable health fee exemptions	(14,890)	(19,332)	4,442
Subtotals	177,947	146,598	31,349
Times authorized student health fee	\$ 8	\$ 8	
Totals	<u>\$1,423,576</u>	<u>\$1,172,784</u>	<u>\$ 250,792</u>

	Fiscal Year 2000-01		
	Claimed	Allowable	Adjustment
Student enrollment	203,388	168,131	35,257
Less allowable health fee exemptions	(14,490)	(19,135)	4,645
Subtotals	188,898	148,996	39,902
Times authorized student health fee	\$ 9	\$ 8	
Totals	<u>\$1,700,082</u>	<u>\$1,191,968</u>	<u>\$ 508,114</u>

	Fiscal Year 2001-02		
	Claimed	Allowable	Adjustment
Student enrollment	212,246	178,134	34,112
Less allowable health fee exemptions	(14,365)	(19,222)	4,857
Subtotals	197,881	158,912	38,969
Times authorized student health fee	\$ 9	\$ 9	
Totals	<u>\$1,780,929</u>	<u>\$1,430,208</u>	<u>\$ 350,721</u>

Parameters and Guidelines states that health fees authorized by the Education Code must be deducted from costs claimed. *Education Code* Section 76355(c) states that health fees are authorized for all students except those students who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or (3) demonstrate financial need.

Recommendation

The district should maintain records that support the number of students enrolled and students exempted from authorized student health fee calculations. The district should ensure that only those students who meet the requirements of *Education Code* Section 76355(c) are exempted when calculating authorized student health fees for the Health Fee Elimination mandated program.

District's Response

The district disagreed with the health fee revenue amounts included in the draft audit report. The district submitted revised calculations of authorized health fee revenues for the audit period. The data submitted included revised enrollment and BOGG waiver information. The district states that enrollment data previously provided to the SCO auditor was overstated because of errors in extracting the data. The district states that the correct amounts for authorized health fee revenues are \$1,031,621 for FY 1999-2000, \$1,024,320 for FY 2000-01, and \$1,224,606 for FY 2001-02.

Auditor's Comment

The audit finding was revised based on enrollment and BOGG waiver data submitted with the district's response. However, the SCO does not accept the district's calculated amounts for health fee revenues for the following reasons:

- Health fee revenues calculated based on total student headcount, apprenticeship enrollment, and BOGG waiver information submitted with the district's response are higher than amounts calculated by the district. The district attempted to calculate health fees actually billed to students and adjust for unallowable exemptions from student health fees. The SCO believes that total student headcount, apprenticeship enrollment, and BOGG waiver information provide an appropriate calculation of student health fees.
- Total revenue calculated by the district is less than the sum of health services revenues reported to the California Community Colleges Chancellor's Office plus uncollected health fees (reported as bad debt reserves in the district's accounting records) for each fiscal year.

We also revised the audit finding to correct a technical error in the draft audit report, which calculated allowable health fee revenues for FY 2000-01 based on a health fee of \$9 per student. Although the district claimed authorized health fees based on \$9 per student, the correct health fee for FY 2000-01 is \$8 per student.

**Attachment—
District's Response to
Draft Audit Report**



**Foothill-De Anza
Community College District**

12345 El Monte Road
Los Altos Hills, CA 94022-4599

Foothill College
De Anza College

January 21, 2004

Jim L. Spano
Chief, Compliance Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Dear Mr. Spano,

This letter and its attachments constitute our response to the draft audit of the claims filed by the Foothill-De Anza Community College District for the Health Fee Elimination Program for the period of July 1, 1999, through June 30, 2002. Please consider these comments and the attached documentation when revising the draft audit.

Finding 1: This finding disallowed all costs related to counselors providing personal counseling services to students. The district provided schedules that showed which counselors were on duty for crisis counseling at De Anza and written materials showing personal counseling services provided at both colleges. Although the district did not provide contemporaneous hand written logs of actual counseling hours spent on personal counseling, we contend that we did show evidence that personal counseling activities did take place and were appropriately attributable to Health Services. We are unaware of any legal requirements that substantiating documentation needs to be contemporaneous or in any particular form/format. We contest the disallowance of all costs when some were clearly appropriate. Our estimate of 15% was based on the considered judgment of our Health Services Directors and Deans of Counseling. We are in the process of a time study currently that we believe will substantiate that judgment.

Finding 2: This finding disallowed a number of expenses that were charged to Health Services. An "emergency response vehicle" was disallowed. As stated at the exit conference, the expense in question was for an electric cart used exclusively by Health Services (and not an ambulance) and was allowable under the mandate. A copy of the Purchase Order screen for that expense is attached. Three invoices payable to Planned Parenthood were disallowed. Those invoices are attached. You will note that we accrued the June 2000 invoice and claimed that accrual in the 1999-2000 claim, and reversed the accrual in July 2000. Because the actual invoice for June services came in less than we accrued, the 2000-2001 claim was reduced by that amount. Three invoices for student accident insurance were disallowed because the policy included unallowable sports accident coverage. The invoice for Andreini for 1999-2000 is attached showing that the cost of the sports accident coverage was not charged to Health Services and instead was charged to a different fund. The other years were charged similarly. As in Finding 1, all of the costs charged to counseling

Accounting Services: (650) 949-6253 — Business Services: (650) 949-6200 — Employee Benefits: (650) 949-6225
Employment Services: (650) 949-6217 — Facilities and Construction Management: (650) 949-6156 — Human Resources: (650) 949-6224
Information Systems and Services: (650) 949-6271 — Risk Management: (650) 949-6146 — Purchasing Services: (650) 949-6164

that were counted as Health Services expense were disallowed. We contend that if personal counseling activities did indeed take place, then a portion of the operating expenses that support counseling should be legitimately charged to Health Services in proportion to the overall support expenses.

Finding 3: We do not contest this finding.

Finding 4: Bob Barr, Executive Director of Institutional Research, has audited the work done by Don Malven, who prepared the schedules that the state auditors relied upon in assessing the validity of the health fees reported. Bob determined that Don miscalculated the health fees that we should have reported. Bob's report includes a description of the method that he developed for calculating the health fees revenues including the difference between it and the prior method used by Don Malven, a chart of general student fee codes and their descriptions, a table summarizing the health fee revenue by college, year and term for the past three years using the new method and output reports of the Brio queries used to generate the data for the summary table including a cross-validation report from a method using SPSS. I attempted to forward this information to the state auditors on December 11 prior to the issuance of the draft audit report but was instructed to include it with this response.

Another issue not directly related to any particular finding is that the form used by the state auditors combined both colleges when determining if health fee revenues exceeded the allowed expenses. If the colleges were disaggregated and we are close, the actual amounts owed the district might change. Since the colleges reported separately, please disaggregate the claims and subsequent analysis of amounts owed.

Please let me know if you need any additional information in order to clear up this audit. Thank you.

Sincerely,



Mike Brandy
Vice Chancellor, Business Services

C: Martha Kanter
Kathy Blackwood
Jane Enright
Hector Quinonez
Will Coursey

Attachments:

- 1) Purchase Order screen for Toyota Material Handling for electric cart
- 2) Invoices for April, May & June 2000 for Planned Parenthood
- 3) Prinouts of screens showing accrual and reversal of June 2000 Planned Parenthood bill
- 4) Invoice for Andreini & Company insurance for 1999-2000, showing breakdown of costs between Health Services and general fund
- 5) Calculation of health fee revenue and documentation for all three years

Session Name:ADMIN

ATTACHMENT 1

Page 1

*W-FZ750 PO HAS BEEN FED TO ACCOUNTING

224 Purchase Order Line Item Create/Modify

TOYOTA MATERIAL HANDLING

31010 SAN ANTONIO STREET

Screen: Vend: V0000380300 PO: A048731 Inv:

Line: 001

01-21-04 12:03:35

Quantity	Commodity	UOM	Unit Price	Trade Disc	Disc Type	Extended Price	UPO
1.00		EA	15,998.			15,998.00	
					With Tax	15,998.00	

Description: Taylor Dunn Emergency Response Vehicle

Model BT2-80-ERV

PRICE INCLUDES TAX AND DELIVERY

Account No.:

Override BBA:

WW:

Inventory No.:

Tax Code:

Reference No.:

Work Order No.:

Print Line:

More Lines (Y/N):


**Foothill-De Anza
Community College District**

12345 El Monte Road

Los Altos Hills, CA 94022-4599

DATE	PURCHASE ORDER NUMBER
06/10/2001	A048731

START 06/10/01

**PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES,
PACKAGES, DELIVERY SLIPS, AND CORRESPONDENCE.**

PURCHASE ORDER

TERMS N 10	F.O.B. Destination-Prepaid	QUOTE/DATE CONFIRMED MARK ANDRES/MA#1189	EXPECTED DELIVERY DATE 06/30/01
PURCHASING CONTACT GINA M. BAILEY	PHONE 650/949-6165	REQUEST NO. R91950	DEPARTMENT/INTERNAL NO. *****
			VENDOR ID. NO. V0000380300

SEND ORIGINAL COPY OF INVOICE TO ACCOUNTS PAYABLE AT THE ADDRESS LISTED ABOVE UNLESS OTHERWISE STATED BELOW

V TOYOTA MATERIAL HANDLING
E 31010 SAN ANTONIO STREET
N HAYWARD CA 94544
D
O
R

S RECEIVING DEPARTMENT
H FOOTHILL-DE ANZA COMMUNITY
I COLLEGE DISTRICT
P 12345 EL MONTE ROAD
T LOS ALTOS HILLS CA 94022-4599
O

2-11264-6420

100.00

NO.	QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	EXTENSION
			Quote Order		
001	1.00	EA	Taylor Dunn Emergency Response Vehicle Model BT2-80-ERV PRICE INCLUDES TAX AND DELIVERY	15,998.00	15,998.00
002			Includes the following features: 217 Amp Batteries 48V Charger 5.70 x 8 Tires 4-Wheel Brakes 42" x 120" Frame Red Side Enclosures Top Enclosure		
003			Accessories Package: Windshield Wipers Right, Left, Center View Windows (2) red cross emblems Dual headlights, taillights, stoplights RED strobelights Directional Signals Reverse Alarm		
004			FHC/Health Services/G. Gregorio		
				TAX:	
TOTAL ►				\$	15,998.00

PURCHASING AGENT

Date

PAGE

1

FROM : Foothill College, Adaptive LRN FAX NO. : 6509171064

Jan. 20 2004 05:33PM P1

ATTACHMENT 2

INVOICE

*Please pay**PO # E944539**1/10/00 perinatal program*

Date: 5/31/00

Invoice No. FH-210

Bill To: Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

Remit To: Planned Parenthood
Mar Monte
1691 The Alameda
San Jose, CA 95126

Line Item	Description	Unit	Amount
1	April 2000 Personnel Cost	1	\$ 6,925.76
2	April 2000 Operating Cost	1	\$ 1,000.00
Invoice Total \$			<u>7,925.76</u>

FROM :FOOTHILL COLLEGE, ADAPTIVE LRN FAX NO. :6509171064

Jan. 20 2004 05:34PM P3

ATTACHMENT 2

INVOICE

Please pay
PO # E944539
perinatal program
1/10/02

Date: 6/9/00

Invoice No. FH-211

Bill To: Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

Remit To: Planned Parenthood
Mar Monte
1691 The Alameda
San Jose, CA 95126

Line Item	Description	Unit	Amount
1	May 2000 Personnel Cost	1 \$	7,324.05
2	May 2000 Operating Cost	1 \$	1,000.00
Invoice Total \$			<u>8,324.05</u>

FROM : Foothill College, Adaptive LRN FAX NO. : 6509171064

Jan. 20 2004 05:35PM P5

ATTACHMENT 2

INVOICE

Please pay
PO # E944539
Patricia Gregorio 8/14/00

Date: 7/10/00

Invoice No. FH-212

Bill To: Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

Remit To: Planned Parenthood
Mar Monte
1691 The Alameda
San Jose, CA 95126

Line Item	Description	Unit	Amount
1	June 2000 Personnel Cost	1	\$ 4,215.19
2	June 2000 Operating Cost	1	\$ 1,000.00
Invoice Total \$			<u>5,215.19</u>

ATTACHMENT 2AGREEMENT FOR SPECIAL SERVICES

PARTIES: Planned Parenthood Mar Monte, Inc. ("PPMM")
1691 The Alameda, San Jose, CA 95126

AND: Foothill-De Anza Community College District, ("Foothill College" or "FH")
12345 El Monte Road, Los Altos Hills, CA 94022

COMMENCING: July 1, 1998

TERMINATING: June 30, 1999

TERMS OF THE AGREEMENT:

1. Foothill College retains PPMM to furnish the following special services:
 - a. PPMM shall provide those types and quantities of services which are not inconsistent with Board of Trustees policies 5410, 5411, and 5412, and shall provide the necessary medical supervision of the clinic to ensure it is operated in accordance with the applicable policies and procedures manual prepared by PPMM; and shall provide all such services according to the standard of care generally applicable to such health care practitioners.
 - b. PPMM shall provide medical protocols for physical examinations, determine necessary and appropriate treatment, provide appropriate medications, write appropriate prescriptions, submit all necessary forms for state funding, and provide other essential professional services necessary to the proper operation of the clinic.
 - c. As required by the applicable provisions of the Business and Professions Code and related regulations, PPMM shall supervise the qualified nurse practitioner(s) employed by Foothill College, in connection with his/her duties at the clinic as a borrowed agent of PPMM.
 - d. The qualified nurse practitioner employed by Foothill College will be working on behalf of PPMM at the FH clinic and will be under the direct supervision of PPMM medical staff. All providers at the FH clinic will operate under the PPMM medical standards, guidelines and quality assurance standards. The PPMM clinician assigned to the Foothill College Health Office will serve as the QMC of the Foothill College Health Office as applicable to the services offered.
2. In the provision of the foregoing services, PPMM shall not be and is not the employee, agent, representative, or coventurer of Foothill College, but is and shall remain only an independent contractor whose errors and omissions, if any, shall not subject Foothill College to vicarious liability.

Agreement for Special Services - Revised June 30, 199

ATTACHMENT 2

3. Foothill College agrees to provide in-kind services to the clinical operations of PPMM to include rent, phone, and utilities. Foothill College agrees to be responsible for the costs of conducting the clinic to include:
- salaries, wages, and the employer's share of fringe benefits and payroll deductions for PPMM staff and clinicians (to include clinician, medical assistants, PPMM Mountain View Center Manager, and physician) who work at the clinic;
 - monthly expenses incurred by PPMM;
 - \$1,000 per month administrative overhead costs to include the following:
 - Protocol audit
 - Quality management
 - Accounting
 - Human Resources
 - Billing
 - Purchasing
 - MIS
- Revenue to PPMM received from student/patient fees and third party payments will be retained to offset PPMM expenses.
- a. On a monthly basis, PPMM shall submit an invoice to Foothill College to cover the mutually agreed upon expenses as stated above. Monthly statements shall reflect the number of actual hours billed for each physician, clinician and medical assistant, and the Mountain View Center Manager. PPMM will also provide fiscal statements on a monthly basis reflecting expenses and revenue.
- b. The level of staffing including clinician and medical assistant coverage shall be mutually agreed to by the two parties.
- c. It is understood that a clinician and medical assistant will be assigned to the FH Health Office, this being their sole assignment for the agreed upon schedule and will not be reassigned to another PPMM clinic unless mutually agreed upon by PPMM and FH. FH may request additional clinician time as needed. PPMM will accommodate these requests as resources allow, and Foothill will reimburse PPMM for these additional services.
- d. Foothill College will establish the dates of operation of the Health Office in conjunction with the college calendar.
4. Foothill College shall indemnify, save harmless, and defend PPMM, its officers, employees, and agents, from all liability from loss, damage, or injury to persons or property in any manner arising out of or incident to Foothill College's performance under this Agreement, unless such loss damage or injury solely results from the negligence of PPMM, its officers, employees or agents.

Agreement for Special Services - Revised June 30, 1998

ATTACHMENT 2

PPMM shall indemnify, save harmless, and defend Foothill College, its officers, employees, and agents, from all liability from loss, damage, or injury to persons or property in any manner arising out of or incident to PPMM's performance under this Agreement, unless such loss damage or injury solely results from the negligence of Foothill College, its officers, employees or agents.

6. PPMM shall secure and maintain in full force and effect during the full term of this Agreement professional liability insurance in the amount of at least three million dollars, which covers the liability assumed under this Agreement. As evidence of this insurance, PPMM shall provide Foothill College with a certificate of insurance. Foothill College shall also carry insurance or self-insurance in the amount of at least three million dollars covering the liabilities it assumes under this Agreement and provide evidence of same to PPMM in the form of a certificate of insurance or self-insurance.
7. The term of this Agreement shall be for the period of time commencing July 1, 1998 - June 30, 1999. Foothill College reserves the right to negotiate services for not more than four (4) subsequent years if the vendor successfully meets all program performance criteria. Thirty-day notice to terminate this contract may be given, in writing, by either party.
8. Integration Clause: This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior negotiations and agreements, whether written or oral. This Agreement may not be altered or amended except by a written document signed by PPMM and the Foothill-De Anza Community College District.
9. Arbitration: In the event of any dispute or claim relating to or arising out of the relationship provided for under this Agreement including, but not limited to, any claims for breach of contract, PPMM and Foothill College agree that all such disputes shall be fully and finally resolved by binding arbitration conducted in the manner described in California Code of Civil Procedure section 1280, *et seq.* Judgment of the award made by the arbitrator, if any, may be entered in any court having jurisdiction thereof. The losing party shall pay the arbitrator's fees. Otherwise, each party shall bear its own costs and fees.

Agreement for Special Services - Revised June 30, 1998


ATTACHMENT 2


Agreement for Special Services

Planned Parenthood Mar Monte, Inc. ("PPMM")
1691 The Alameda, San Jose, CA 95126

Foothill-De Anza Community College District, Los Altos Hills, CA
("Foothill College") 12345 El Monte Road, Los Altos Hills, CA 94022

July 1, 1998 - June 30, 1999


Lynn Fielder
Vice President of Medical Services
Planned Parenthood Mar Monte
1691 The Alameda
San Jose, CA 95126


James W. Keller
Director of Business Services
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

Date

Date

July 20, 1998

Foothill College contact persons for implementation of this contract:

Judith Handa
Dean of Instruction and Student Affairs

Judith Fateman
Dean of Student Services and Activities

Agreement for Special Services - Revised June 30,

Session Name:ADMIN

ATTACHMENT 3

Page 1

023 Transactions by Account

TECH & PROF SERV

Fiscal Year: 00

Screen: Acct: 2112645214 Month:

01-20-04 15:19:24

Sub	TC	Ref 1	Date	Description	Amount	I Batch	Offset	Acct
5214	068	E944539	05/31	PLANNED PARENTHOOD	8,897.32	APD832	0-21120-2100	
5214	068	E944539	05/31	PLANNED PARENTHOOD	9,550.75	APD832	0-21120-2100	
5214	051	E944539	06/30	PLANNED PARENTHOOD	24,203.00-C	ENC230		
5214	068	E944539	06/30	PLANNED PARENTHOOD	7,925.76	APD918	0-21120-2100	
5214	068	E944539	06/30	PLANNED PARENTHOOD	8,324.05	APD918	0-21120-2100	
5214	062	ACCRUAL	06/30	ACCRUE PLANNED PARE	7,000.00	ACG054	0-21120-2400	

Accrual in June 2000

Total Pages: 2 This Page: 2 Next Page:

Session Name:ADMIN

ATTACHMENT 3

Page 1

I-FZ782 MORE RECORDS; PRESS ENTER TO CONTINUE

023 Transactions by Account

TECH & PROF SERV

Fiscal Year: 01

Screen: Acct: 2112645214 Month:

01-21-04 06:11:39

Sub	TC	Ref 1	Date	Description	Amount	I Batch	Offset	Acct
5214	050	E047262	07/01	PLANNED PARENTHOOD	90,000.00	D NYE047		
① 5214	062	ACCRUAL	07/01	ACCRUE PLANNED PARE	7,000.00-	RAC001	0-21120-2400	
② 5214	068	E047262	07/31	PLANNED PARENTHOOD	5,215.19	APD049	0-21120-2100	
5214	052	E047262	08/31	NWYR ENC ADJ	5,215.19-C	FAS004		
5214	068	E047262	09/30	PLANNED PARENTHOOD	2,750.45	APD163	0-21120-2100	
5214	068	E047262	09/30	PLANNED PARENTHOOD	3,016.44	APD163	0-21120-2100	
5214	068	E047262	11/29	PLANNED PARENTHOOD	4,151.28	APD288	0-21120-2100	
5214	068	E047262	11/29	PLANNED PARENTHOOD	5,088.89	APD288	0-21120-2100	
5214	068	IC	02/27	ANTOINETTE*BLOOM	840.00	VPN272	0-21120-2100	
5214	068	C147401	03/02	PETER HOI-LUN*CHEUN	75.20	VPN021	0-21120-2100	
5214	068	E047262	02/28	PLANNED PARENTHOOD	6,308.15	APD471	0-21120-2100	
5214	068	E047262	02/28	PLANNED PARENTHOOD	4,234.90	APD471	0-21120-2100	
5214	068	C147403	03/14	PETER HOI-LUN*CHEUN	13.50	VPN141	0-21120-2100	
5214	068	IC	03/26	CORDELIA*CLANCY	250.00	VPN261	0-21120-2100	
5214	068	IC	03/29	ANTOINETTE*BLOOM	400.00	VPN292	0-21120-2100	

Total Pages: 2 This Page: 1 Next Page:

① Reversal of accrual in July 2000
 ② Payment of invoice for June 2000

ATTACHMENT 4

Session Name:ADMIN

Page 1

023 Transactions by Account

INS-STUD ACCIDENT

Fiscal Year: 00

Screen: Acct: 2112645050 Month:

03-14-03 08:15:31

Sub TC Ref 1 Date Description

Amount I Batch Offset Acct

Sub	TC	Ref 1	Date	Description	Amount	I Batch	Offset	Acct
5050	068	CAP7609	01/28	ANDREINI AND COMPAN	6,090.00	VPI281	0-21120-2100	✓

Archived
not in
AP SYS

Total Pages: 1 This Page: 1 Next Page:

VENDOR NAME **ANDREINI AND COMPANY**
 VENDOR NUMBER **V0000220290**
 BANK 25 **GENERAL ACCOUNTS PAYABLE**

WARRANT NUMBER **25726213**
 WARRANT DATE **01/28/00**
 WARRANT AMOUNT **\$118,000.00**

COUNTY OF SANTA CLARA WARRANT * FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT * LOS ALTOS HILLS, CALIFORNIA 94022-4599

VENDOR NUMBER: V0000220290 WARRANT DATE: 01/28/00 WARRANT NUMBER: 25726213

INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	VOUCHER	INVOICE AMOUNT	DISCOUNT AMOUNT	AMOUNT PAID
01/11/00	357759	CAP7609	9271378	87,473.00		87,473.00
01/11/00	357759	CAP7609	9271380	24,437.00		24,437.00
01/11/00	357759	CAP7609	9271381	6,090.00		6,090.00
REMARKS:						TOTAL: 118,000.00



COUNTY OF SANTA CLARA WARRANT
 FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
 12345 EL MONTE ROAD
 LOS ALTOS HILLS, CALIFORNIA 94022-4599

WARRANT DATE	WARRANT NUMBER	WARRANT AMOUNT
01/28/00	25726213	*****\$118,000.00

VOID AFTER SIX MONTHS OF ISSUE

PAY: One hundred eighteen thousand and 00/100 Dollars

TO: ANDREINI AND COMPANY

FOOTHILL - DE ANZA COMMUNITY COLLEGE DISTRICT
 FILE COPY ONLY
 NON - NEGOTIABLE DOCUMENT

90-78 BANK OF THE WEST
 1211 WALNUT CREEK, CA
 FUND #5711 VENDOR

APPROVED BY GOVERNING BOARD

ANDREINI AND COMPANY
 220 WEST TWENTIETH AVENUE
 SAN MATEO CA 94403

FOOTHILL - DE ANZA COMMUNITY COLLEGE DISTRICT
 FILE COPY ONLY
 NON - NEGOTIABLE DOCUMENT

**FOOTHILL DE ANZA COMMUNITY COLLEGE
DISTRICT**

REQUEST FOR CHECK

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK
REQUEST NO.

CAP 7609

MAKE CHECK PAYABLE TO:

Andreini & Company
220 W Twentieth
San Mateo, CA 94403

DATE OF REQ.: 1/26/00

CHECK REQUIRED: 1/27/00

MAIL TO: PAYEE: ☒ OTHER: ☐

V 220290

Andreini & Company
call when ready
Annette x6146

TOTAL CHECK AMOUNT: \$118,000.00

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

For renewal of Student Accident Policy for 8/1/1999 - 7/31/2000.

For invoice numbers 357759.

DISTRICT ACCOUNTING
RECEIVED
JAN 27 12:10 PM '00

M

REQUESTED BY: Alan Foden

APPROVED BY: Ruth Foy

APPROVED BY: Naomi Kitajima

ACCOUNT CODE	OBJ CODE
1 4 4 0 9 0	5 0 5 0
2 1 2 2 6 4	5 0 5 0
2 1 1 2 6 4	5 0 5 0

TOTAL

AMOUNT	
\$	87,473.00
	\$24,437.00
	\$6,090.00
	\$118,000.00



ANDREINI & COMPANY

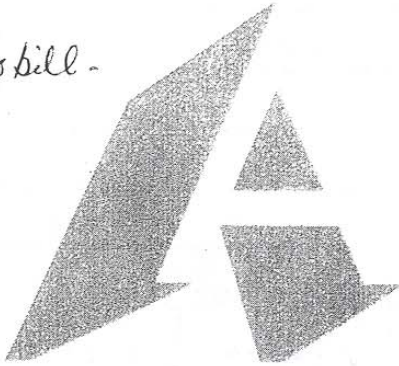
Insurance / Risk Management / Employee Benefits
 220 West Twentieth Ave., San Mateo, CA 94403
 650/573-1111 FAX 650/378-4361
 License 0208825

INVOICE

INVOICE DATE	INVOICE NUMBER
1/11/00	357759
ASSURED NUMBER	AGENCY CONTACT
01 019448-000	Penny Davis
EFFECTIVE DATE	PRODUCER
8/01/99	Fred Holbrook

FOOTHILL/DE ANZA STUDENT MED.
 ANNETTE PEREZ
 12345 EL MONTE ROAD
 LOS ALTOS HILLS, CA 00009-4022

DETACH THIS PORTION AND RETURN WITH REMITTANCE:

DESCRIPTION (REFER TO POLICY / BINDER FOR DETAILS)			AMOUNT
Policy Number-MOH0678090 Company-UNITED OF OMAHA LIFE INS. CO. Policy Term- 8/01/99 7/31/00 Coverage-Sports Accident New Policy PREMIUM STUDENT ACCIDENT COVERAGE 8/1/99 TO 7/31/00 <i>Makson failed to bill.</i> 			118,000.00
INVOICE DATE	INVOICE NUMBER	EFFECTIVE DATE	AMOUNT DUE
1/11/00	357759	8/01/99	\$118,000.00

ANDREINI & COMPANY, 220 West Twentieth Ave., San Mateo, CA 94403 License 0208825 650/573-1111 FAX 650/378-4361



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Risk Management

NOV 25 1998

Date: November 23, 1998
To: Gloria Wu, District Accounting
From: Annette Perez, Risk Management *amp*
Re: Student Accident Premiums

Per our meeting on Thursday, November 19, 1998 in which we discuss the distribution of the premium calculations for the Student Accident Policy. In the meeting, we agreed to distribute the insurance premiums as follows:

\$36,862.00 to be charged to Foothill Athletics 1417265050. - Sports Coverage
\$6,090.00 to be charged to Foothill Health Office 2112645050. - Student Accident
\$45,644.00 to be charged to De Anza Athletics 1427265050. - Sports Coverage
\$24,437.00 to be charged to De Anza Health Office 2122645050. - Student Accident

Please credit their account for the previous charge (see attached check request) and debit them as stated above.

Thank You.

C: Mike Brandy
Sue Gatlin
Jim Keller
Abel Nunez
Ron Warnock

ATTACHMENT 5

**Method for Calculating Health Fees
For Purposes of Reimbursement of Mandated Cost Claim**

Robert B. Barr, 12/16/03

The Present Method

For the purpose of making a claim for reimbursement of mandated costs related to health service expenses, the dollar amount of total health fees expected to be paid by students was calculated. The method involves first determining the net amount of health fees actually billed to students and then adjusting this amount for students expected to pay health fees but who were exempted. Part 1 below describes how the actual billed amount was determined while Part 2 describes how the adjustments were calculated.

Part 1: The student billing table in the Student Information System (SIS RMS) was queried to determine the actual gross amount students were billed for health fees in each term in a given fiscal year (see IR&P Brio query "Health_fee_net_amt_charged_FYxx-xx.bqy" where FYxx-xx stands for a particular fiscal year such as FY01-02). Students are charged the health fee under billing fee code 25301 for De Anza and 25530 for Foothill. (As a check on the first such query, the total amount was compared to the total amount provided by a previously existing "Z-writer" report created for and used by the cashiers. There was a virtual exact match.) This same Brio query also provided the amount of health fee waivers granted to BOGG students under the fee codes 53501 and 50301 for De Anza and Foothill, respectively. The total BOGG health fee waivers were deducted from the total gross health fees billed to produce the net total health fees actually billed to students in a given term.

Health fees are charged to students under the health fee codes. BOGG students receiving health fee waivers are given a credit equal to the health fee charge under the BOGG waiver fee codes so that the net amount on each BOGG student's bill is zero and the amount in BOGG waivers can be tracked. Students who register for classes and then drop them before the end of the refund period (about two weeks into the term) are given a credit for their health fee under the health fee code and refunded the amount if it has been paid. BOGG students dropping all classes before the refund deadline are given a credit under the health fee code and a charge under the BOGG waiver code so that, again, their bill will reflect a net of zero for health fees and the appropriate tracking of BOGG waivers is maintained. Some students are exempted from the health fee. For such students there is no charge under the health code billing fee at all (and therefore no corresponding credit under any other code). Only BOGG students have health fee credits under a code other than the health fee code.

Determining the total health fees billed is straight forward (query for all the charges and credits by term under the health fee and BOGG billing codes and sum) except for one complication. BOGG students are also given a partial credit for any parking fees they pay. The parking credit, unfortunately, is made under the same BOGG waiver fee code as the health fee credits. But, fortunately, since the partial parking fee waiver and the health fee are differing known fixed amounts (e.g., during 2002-03, the health fee was \$9 and the partial parking fee waiver was \$12.50 for De Anza students), it is possible to know for any given BOGG student whether the student received one or both waivers. Thus, in the Brio query a new amount field (variable) was

created in which the parking fee credits or charges were mathematically removed from the amount field which contained both. For example, a credit of \$9 is clearly the health fee only waiver. A credit of \$21.50 is clearly both a health fee waiver and a parking fee waiver (these are the only two types of fee credits involved in the BOGG fee waiver codes). Hence, the \$21.50 credit is transformed into a \$9 credit in the new amount field. The Brio query calculated the net health fee amount by adjusting various combinations charges and credits and then summing for all students together. The result was validated by an independent method in which BOGG amounts were aggregated to a net amount for each individual student level first then removing the parking fees from these net amounts. The statistical program SPSS was used for this validation where such aggregation by individual students are possible. The amounts by term produced in the Brio query method and those produced by the SPSS method were usually identical but where they were not they differed by at most \$200. Each method is subject to a small uncertainty because some students' accounts involved errors, and corrections to errors, that are not simple multiples of the health or parking fees. Hence, in either method separating out the parking fee is complicated by these odd charges and credits.

Thus, the Brio query report ("Health Fee Amounts Billed by Term") for this part produces the actual total health fee revenue billed by each college for each term of a fiscal year.

Part 2: Certain students were not charged a health fee who, for the purposes of this reimbursement claim, would be expected to have been charged. The method used to include these hypothetical revenues is a conservative one in which any error in estimation favors calculating more revenue rather than less. This is conservative from the point of view of reimbursement purposes because a larger health fee revenue means a smaller financial claim for reimbursement since the claim is for the difference between health fee revenue and health service expenses.

To calculate the adjustment for those not charged but expected to have been charged, the count of students under selected fee codes exempting the health fee and who were registered for one or more classes at the beginning of the term was determined and then multiplied by the health fee charge for that term. For example, the amount of additional health fee revenue that is expected to have been generated by 2,667 exempted students is $2,667 \times \$9$ or \$24,003. The fee codes referred to in this section are different from the billing account codes referenced in Part 1. The codes referenced here are general fee codes under which difference types of students are charged various combinations of fees which are, in turn, allocated to various billing account codes such as those for the health and parking fees.

A Brio query was developed to determine the student count in all general fee codes at the beginning of each term for a given fiscal year (IR&P Brio "Health_fee_exclusions_FYxx-xx.bqy") and including those to be used to adjust the health fee revenue amount from Part 1. The SIS table "Rtfile Root Seg Array Acad Prog Key" was queried (in RMS). This table includes the field "Rt Special Program" whose values are the general fee codes which indicate which fees a student is to be charged. Under some of these codes, students are not charged a health fee. To limit the count to those students enrolled on or about opening day the query joined this table with the SIS table "Vw Student Term Spe" which contains the course enrollment status field. Students with at least one course of Enrollment Status of "E" or "D" were included in the counts.

Without this limitation, students who applied for admission for the term but who did not register and those who registered for one or more courses but who dropped all classes before the opening day would have been counted. The Enrollment Status field refers to a student's enrollment (registration) status in a given course. A student may be enrolled in one or more courses. A status of "E" indicates the student was enrolled in the course at least through the census date by which point no refunds for withdrawal are possible. A status of "D" means the student dropped the course before the census date. A student dropping all his or her classes may be eligible for a refund depending upon the date of the drop. Since the count of those exempted from the health fee is relatively small and the difficulty of determining which student dropping all classes are eligible for a hypothetical refund is large, it is assumed that exempted students dropping all classes would not have gotten a refund.

The fee codes exempting students from health fees who are expected to have been charged a health fee for this purpose are: CON, ENM, ENR, FMC, HPE, MVD, PFE, SRM, and STF. See the accompanying table for a translation of these codes. Budget Director Kathy Blackwood identified these fee codes based on their descriptions, certain additional information, and the requirements of the applicable reimbursement regulations.

Thus, the Brio query report of this part ("Unique Student Count by Fee Code and Health Fee Exclusion") produces, by college and term for a given fiscal year, the count of students who were exempted from the health fee by the colleges (and therefore not billed) but who would have been expected to pay the fee for the purposes of this reimbursement claim.

The Summary Report: The reports produced by the Brio queries in Part 1 and Part 2 are combined and summarized in the Excel table "Health Fee Revenue Calculations for Reimbursement Claim." The table displays by college, year and term the gross health fee amounts actually charged, the total BOGG waivers, and the net health fee amount actually billed (the actual charges less the BOGG waivers) from Part 1. It also shows the additional hypothetical revenue generated from students exempted by the colleges but who were expected to be charged based on the counts generated in the Part 2 report. The summary provides the unduplicated counts of students so exempted by fee code and the total additional revenue they would have produced (calculated by multiplying the total count by the health fee in effect) by college and term. Finally, it totals the net amounts actually billed and the hypothetical revenue generated for a total calculated health revenue by term and year.

The Difference Between the Present Method and the Prior Method

The prior method, developed before the FY1999-00 claim by Don Malven, now retired, of IR&P, was extremely conservative and greatly overestimated the amount of revenue expected to be generated from health fees for the purposes of this claim for reimbursement of mandated health service expenses. The prior method did not involve a query of the billing table for the total actual amount billed to students for health fees adjusted for those students who were exempt but who were expected to be charged for this purpose. Instead, the method involved counting all students with an "active" registration record for a given term, reducing this count by the count of students who should not be charged a health fee for this purpose (e.g., BOGG and

Apprenticeship students), and then multiplying this adjusted student count by the health fee. This greatly overestimates the amount of revenue generated from health fees because it includes in the final adjusted student count thousands of students who never were actually present for any classes on opening day as well as those registered on opening day but who were refunded the health fee due to dropping all classes by the refund deadline (roughly two weeks into regular terms).

For example, this prior method produced a gross count for De Anza of 36,718 students for Fall 2001. This gross count was reduced by 3,008 BOGG students who would have gotten waivers for a net count of 33,710 to which the \$9 health fee was applied for total revenue of \$303,390. (See Summary of Student Headcount, Revised 4/3/03). However, the census count of students for that term (about two weeks into the term) is 24,981 and reducing this number by the 3,008 BOGG students indicates that more like 21,973 students would actually have been expected to pay a health fee rather than the 33,710. In fact, the present method calculates a health revenue of \$199,141 at De Anza for the Fall 2001 term implying a count of 21,127 students expected to pay the fee.

The prior method was in error mainly because it counted in its initial gross student count all students with an "active" registration record for a given term rather than limiting the count to those registered on the first day of classes. Those with an active record include all those who applied for admission that term but who did not register for any classes and those who were "wait listed" because all classes they attempted to register for were full. Students in either of these categories would not be charged a health fee because they were not actually enrolled in any classes. The number of students in these two categories on opening day is about 7,000 in the fall at De Anza (the proportions are similar at Foothill but the numbers are smaller). In addition, this prior method did not take any account of students who drop all their classes between opening day and the refund deadline date. At De Anza in the fall, about 3,000 drop all their classes by the refund deadline date which is about two weeks after the term begins. Thus, this prior method counted about 10,000 in the Fall 2001 at De Anza that should not have been counted in the initial gross student count.

The present method is much more accurate, because, except for the small student numbers involved in the Part 2 adjustments, it takes into account actual health fee charges and refunds.

General Fee Code Descriptions

Code	Description
ALL	All general fees.
ALI	Alliance student(Health and Campus Center Use Fees Only)
ALM	All general fees (Except materials fees)
APR	Apprenticeship (No fees)
CCU	Campus Center Use Fee Only (No other fees)
CON	Contract instruction (No fees)
ENM	Enrollment fee only (No other fees, no material fees)
ENR	Enrollment fee only (No other fees)
FMC	Foothill Middle College (No other fees)
FVI	F1 Visa students (Mandatory insurance fee)
HFO	Health fee only
HSC	High school collaboration (Health and Campus center use fee only)
HSS	High school student (No enrollment fee)
MVD	Military and veterans dependants (No fees)
NCB	No Chancellor or student body (All fees but scholarship and student body)
NCH	No Chancellor or health (All fees but scholarship and health)
NCS	No Chancellor scholarship (All fees but scholarship)
NHF	No health fee (all fees but health)
NHM	No health fee (all fees but health and materials)
NHS	No health fee or student body fee (all fees but health and student body)
NMS	No health fee or student body fee (all fees but health, student body and materials)
NSB	No student body fee (All fees but student body)
NSM	No student body fee (All fees but student body and materials)
RCB	No registration support fee (no student body fee, no student rep fee)
RCH	No registration support fee (no health fee, no student rep fee)
RCS	No registration support fee (All fees but registration support and Student rep)
RHF	No registration support fee (No health fee)
RHS	No registration support fee (No health fee, no student body fee)
RLL	No registration support fee (All fees but registration support)
RNR	No registration support fee (Enrollment fee)
RRC	No registration support fee (Senior citizen)
RSB	No registration support fee (No student body fee)
RVI	No registration support fee (F-1 Visa students)
SBO	Student body fee only
SRC	Senior citizen (Enrollment fee only)
SRM	Senior citizen (Enrollment fee only, no materials fees)
STF	Staff member (Enrollment fees only, no materials fees)

Health Fee Revenue Calculations for Reimbursement Claim

Foothill College

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code											Total Amt @ \$9 per	Total Fees
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2002-03	Summer	\$121,925	\$5,382	\$116,543			104	55		7			44	210	\$1,890	\$118,433	
	Fall	\$155,441	\$10,638	\$144,803			149	96		12			117	374	\$3,366	\$148,169	
	Winter	\$143,011	\$10,782	\$132,229			57	94		7			151	309	\$2,781	\$135,010	
	Spring	\$137,140	\$11,205	\$125,935			56	85		10			154	305	\$2,745	\$128,680	
Grand Total Revenue																\$530,292	

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code											Total Amt @ \$9 per	Total Fees
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2001-02	Summer	\$110,142	\$3,942	\$106,200			134	78		9				221	\$1,989	\$108,189	
	Fall	\$151,507	\$8,865	\$142,642	18	1	182	94		8			1	304	\$2,736	\$145,378	
	Winter	\$141,705	\$9,018	\$132,687			176	85		7			16	284	\$2,556	\$135,243	
	Spring	\$141,012	\$9,135	\$131,877			233	70		7			72	382	\$3,438	\$135,315	
	Grand Total Revenue																\$524,125

		Additions For Those Not Billed by Fee Code -															
Year	Term	Gross		Net											Total	Total Fees	
		Health Fees Billed Amt	BOGG Waivers	Health Fees Billed Amt	CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count	Amt @ \$8 per		
2000-01	Summer	\$94,640	\$4,312	\$90,328			1	112	77					190	\$1,520	\$91,848	
	Fall	\$128,240	\$8,408	\$119,832	31			186	93				2	312	\$2,496	\$122,328	
	Winter	\$113,616	\$7,848	\$105,768				161	90			1	1	253	\$2,024	\$107,792	
	Spring	\$112,960	\$8,016	\$104,944			30	152	82		1		1	266	\$2,128	\$107,072	
	Grand Total Revenue																\$429,040

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code											Total Amt @ \$8 per	Total Fees
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
1999-00	Summer	\$91,856	\$4,040	\$87,816			164	78						242	\$1,936	\$89,752	
	Fall	\$118,664	\$8,419	\$110,245	12		196	83						291	\$2,328	\$112,573	
	Winter	\$107,936	\$8,577	\$99,359	3		165	81						249	\$1,992	\$101,351	
	Spring	\$108,448	\$7,945	\$100,503			145	69					1	215	\$1,720	\$102,223	
	Grand Total Revenue																\$405,899

De Anza College

					Additions by Fee Code For Those Not Billed											Total Amt	
Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count	Total Amt @ \$9 per	Total Fees	
2001-02	Summer	\$131,176	\$17,035	\$114,141		2,229	2		263	31	80	8	160	2,773	\$24,957	\$139,098	
	Fall	\$225,964	\$31,140	\$194,824	2	113	1		279	40	105	103	228	871	\$7,839	\$202,663	
	Winter	\$192,402	\$29,733	\$162,669		34	1		282	44	74	100	220	755	\$6,795	\$169,464	
	Spring	\$195,920	\$30,768	\$165,152		24	1		272	43	239	96	211	886	\$7,974	\$173,126	
Grand Total Revenue																\$684,351	

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed											Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count				
2001-02	Summer	\$120,629	\$12,924	\$107,705		2,046				256	24	199	8	133	2,667	\$24,003	\$131,708	
	Fall	\$216,970	\$25,326	\$191,644		115				238	45	91	115	229	833	\$7,497	\$199,141	
	Winter	\$197,378	\$25,386	\$171,992		113	1			258	41	570	110	249	1,342	\$12,078	\$184,070	
	Spring	\$198,621	\$26,703	\$171,918	2	19				245	41	853	106	250	1,516	\$13,644	\$185,562	
Grand Total Revenue																		\$700,481

						Additions by Fee Code For Those Not Billed												
Year	Term	Gross		Net	CON	ENM	ENR	FMC	HPE	MVD	PFE	SRM	STF	Total	Total			
		Health Fees	BOGG	Health Fees													Count	Count
		Billed Amt	Waivers	Billed Amt														
2000-01	Summer	\$105,552	\$12,294	\$93,258	16	2,424			278	21	254	8	114	3,116	\$24,928		\$118,186	
	Fall	\$187,457	\$22,362	\$165,095	11	205			234	34	415	144	190	1,233	\$9,864		\$174,959	
	Winter	\$163,891	\$20,093	\$143,798	1	116	1		251	34	390	135	188	1,116	\$8,928		\$152,726	
	Spring	\$161,627	\$20,162	\$141,465	19	119			230	29	288	118	190	993	\$7,944		\$149,409	
Grand Total Revenue																	\$595,280	

		Gross		Net		Additions by Fee Code For Those Not Billed												
Year	Term	Health Fees Billed Amt	BOGG Waivers	Health Fees Billed Amt	CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count	Total Amt @ \$8 per	Total Fees		
1999-00	Summer	\$111,283	\$14,008	\$97,275	13	3,577	2			27		13	52	3,684	\$29,472	\$126,747		
	Fall	\$196,633	\$24,173	\$172,460	7	1,762	4		12	35	8	201	144	2,173	\$17,384	\$189,844		
	Winter	\$167,305	\$21,612	\$145,693	19	496	1		260	29		162	180	1,147	\$9,176	\$154,869		
	Spring	\$169,415	\$21,673	\$147,742	4	85	1		235	23	126	174	167	815	\$6,520	\$154,262		
	Grand Total Revenue																\$625,722	

Health Fee Amounts Billed by Term Fiscal Year 2002-03

College	Fee Type	2002M	2002F	2003W	2003S
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	131,176	225,964	192,402	195,920
	53501 - DA BOGG Waivers	-17,035	-31,140	-29,733	-30,768
	Net Amount Billed	114,141	194,824	162,669	165,153
FH	25530 - FH Health Fee Charge	121,925	155,441	143,011	137,140
	50301 - FH BOGG Waivers	-5,382	-10,638	-10,782	-11,205
	Net Amount Billed	116,543	144,803	132,229	125,935
Total Net Amount Billed		230,684	339,627	294,898	291,088

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGG waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively. The "Health Amt" field is calculated in the query Results from the Amt field. It removes the parking fee waiver that is also included in the BOGG waiver Fee Codes.

Source :SIS RMS queried on 12/12/03; Brio query "Health_fee_net_amt_charged_FY02-03.bqy"
IR&P - RBB - 12/12/03

SPSS Cross Check of Net Health Fees Billed for FY2002-03

INST	TERM		Transactions	Minimum	Maximum	Sum
DA	2002F	NET_HLTH	28,584	-25.00	1162.00	194,761.50
	2002M	NET_HLTH	16,946	-15.00	468.50	114,123.50
	2003S	NET_HLTH	23,748	-9.00	602.00	165,140.00
	2003W	NET_HLTH	23,399	-25.00	719.50	162,631.50
FH	2002F	NET_HLTH	19,352	-1.00	228.00	144,803.00
	2002M	NET_HLTH	15,152	.00	82.50	116,542.50
	2003S	NET_HLTH	17,003	.00	151.00	125,935.00
	2003W	NET_HLTH	17,668	-22.50	189.00	132,215.80

Cross check by aggregating Amt by college, term, and SID regardless of whether health fee or BOGG subcode to get net amount billed. Then removing negative net balances that reflected the parking fee portion of the BOGG waiver into the BOGG subcode. Data set was exported from the corresponding Brio query of 12/12/03.

Unique Student Count by Fee Code and Health Fee Exclusion Fiscal Year 2002-03 Enrollment Status D, E

Type	Fee Code	DA				FH			
		2002M	2002F	2003W	2003S	2002M	2002F	2003W	2003S
		Count2	Count2	Count2	Count2	Count2	Count2	Count2	Count2
Excluded	CON		2						
	ENM	2,229	113	34	24				
	ENR	2	1	1	1	104	149	57	56
	FMC					55	96	94	85
	HPE	263	279	282	272				
	MVD	31	40	44	43	7	12	7	10
	PFE	80	105	74	239				
	SRM	8	103	100	96				
	STF	160	228	220	211	44	117	151	154
	Count Dis	2,773	871	755	886	210	374	309	305
Other					2			7	2
	ALL	14,390	26,588	22,416	22,782	7,603	12,090	9,181	8,500
	ALM	11	32	22	14				
	APR	4	62	72	70	23	2,377	2,175	137
	CCU						1	1	2
	FIW	37	30	13	15	26	53	48	38
	FVI	458	980	994	990	541	961	920	929
	HSC			1	5	2,213	1,378	1,175	1,011
	HSS	1,599	545	404	547	1,543	220	161	150
	JCS	360	353	680	363				
	LBS	5	26	24	21				
	MPA	108	249	115	146				
	MPB	1	1	2	1				
	MPI	8	2	2	3				
	MPS		2	1					
	MPW		2		1				
	NCB					12	15	39	48
	NCS					2	3	3	11
	NHF								4
	NSB	211	325	181	194	21	42	84	122
	NSM	169	335	267	331				
	OPT								1
	RCB				1	3,626	5,114	6,524	6,631
	RCH								1
	RCS					7	18	75	136
	RHS							1	
	RLL					2	3	3	3
	RSB								5
	RVI						1		
	SRC	1	5	2	5			43	1
	Count Dis	17,362	29,537	25,196	25,491	15,619	22,276	20,440	17,732
Count Distinct		20,135	30,408	25,951	26,377	15,829	22,650	20,749	18,037

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees.

Source: SIS RMS query on 12/12/03; Brio query "Health_fee_exclusions_FY02-03.bqy"; IR&P - RBB - 12/12/03

Health Fee Amounts Billed by Term Fiscal Year 2001-02

College	Fee Type	2001M	2001F	2002W	2002S
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	120,629	216,970	197,378	198,621
	53501 - DA BOGG Waivers	-12,924	-25,326	-25,386	-26,703
	Net Amount Billed	107,705	191,644	171,993	171,918
FH	25530 - FH Health Fee Charge	110,142	151,507	141,705	141,012
	50301 - FH BOGG Waivers	-3,942	-8,865	-9,018	-9,135
	Net Amount Billed	106,200	142,642	132,687	131,877
Total Net Amount Billed		213,905	334,286	304,680	303,795

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGG waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively. The "Health Amt" field is calculated in the query Results from the Amt field. It removes the parking fee waiver that is also included in the BOGG waiver Fee Codes.

Source :SIS RMS queried on 12/11/03; Brio query "Health_fee_net_amt_charged_FY01-02.bqy"
IR&P - RBB - 12/11/03

Unique Student Count by Fee Code and Health Fee Exclusion
Fiscal Year 2001-02
Enrollment Status D, E

Type	Fee Code	DA				FH			
		2001M	2001F	2002W	2002S	2001M	2001F	2002W	2002S
		Count2	Count2	Count2	Count2	Count2	Count2	Count2	Count2
Excluded	CON				2		18		
	ENM	2,046	115	113	19		1		
	ENR	1		1		134	182	176	233
	FMC					78	94	85	70
	HPE	256	238	258	245				
	MVD	24	45	41	41	9	8	7	7
	PFE	199	91	570	853				
	SRM	8	115	110	106				
	STF	133	229	249	250		1	16	72
	Count Dist	2,667	833	1,342	1,516	221	304	284	382
Other			2	1		1			
	ALL	12,969	25,236	22,766	22,784	6,068	11,554	10,438	10,505
	ALM	17	31	36	34	1			
	APR	12	82	80	82	15	2,760	2,497	216
	FIW	43	83	77	84	35	94	81	86
	FVI	436	794	859	929	444	874	868	916
	HSC					2,138	1,300	1,344	1,293
	HSS	1,570	641	626	690	1,301	148	127	119
	JCS	676	1,198	774	505				
	LBS			10	25				
	MPA	81	204	156	143				
	MPB		1	1					
	MPI		3	4	3				
	MPR	1	2						
	MPS		1	1	3				
	MPW			1	3				
	NCB					12	26	23	17
	NCS								1
	NSB	202	282	286	337	8	6	14	28
	NSM	73	208	167	200				
	RCB					4,012	4,843	4,914	4,754
	RCH					19			
	RCS					1	7	7	17
	RLL							2	2
	SRC	1	4	4	5	23	65	32	
	Count Dist	16,081	28,772	25,849	25,827	14,078	21,677	20,347	17,954
Count Distinct		18,748	29,605	27,191	27,343	14,299	21,981	20,631	18,336

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees

Health Fee Amounts Billed by Term Fiscal Year 2000-01

College	Fee Type	2000M	2000F	2001W	2001S
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	105,552	187,457	163,891	161,627
	53501 - DA BOGG Waivers	-12,294	-22,362	-20,093	-20,162
	Net Amount Billed	93,259	165,095	143,798	141,465
FH	25530 - FH Health Fee Charge	94,640	128,240	113,616	112,960
	50301 - FH BOGG Waivers	-4,312	-8,408	-7,848	-8,016
	Net Amount Billed	90,328	119,833	105,768	104,944
Total Net Amount Billed		183,587	284,928	249,566	246,409

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGGS waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively.

Source :SIS RMS queried on 12/11/03
IR&P - RBB - 12/11/03

Unique Student Count by Fee Code and Health Fee Exclusion
Fiscal Year 2000-01
Enrollment Status D, E

Type	Fee Code	DA				FH			
		2000M	2000F	2001W	2001S	2000M	2000F	2001W	2001S
		Count2	Count2	Count2	Count2	Count2	Count2	Count2	Count2
Excluded	CON	16	11	1	19		31		
	ENM	2,424	205	116	119	1			30
	ENR	1		1		112	186	161	152
	FMC					77	93	90	82
	HPE	278	234	251	230				
	MVD	21	34	34	29			1	1
	PFE	254	415	390	288				
	SRM	8	144	135	118				
	STF	114	190	188	190		2	1	1
	Count Dis	3,116	1,233	1,116	993	190	312	253	266
Other		2	3	3	3	4	3	6	1
	ALL	12,984	24,722	21,518	20,969	6,251	10,567	9,315	8,801
	ALM	22	48	47	42				
	APR	15	73	69	87	207	2,856	2,661	230
	FIW	50	94	88	92	10	99	99	100
	FVI	378	679	708	745	350	667	711	779
	HSC					2,010	1,179	1,006	1,104
	HSS	1,418	479	708	721	1,369	155	140	157
	JCS	211	404	1,239	635				
	MPA	54	199	81	101				
	MPB		4	1					
	MPI		4		3				
	MPR		2						
	MPS	1							
	NCB					30	39	28	26
	NCS							1	1
	NHF	1	1		2	3	4	4	3
	NHS					1	1	1	
	NSB	196	274	267	299	23	42	27	15
	NSM	72	172	98	165				
	RCB	1	2	1	1	3,398	4,960	4,645	4,948
	RCH					1	1		9
	RCS					6	14	4	4
	RSB				1		1	2	
	RVI					32	4	1	
	SRC	1	6	5	5	104	109	16	31
	Count Dis	15,406	27,166	24,833	23,871	13,799	20,701	18,667	16,209
Count Distinct		18,522	28,399	25,949	24,864	13,989	21,013	18,920	16,475

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees.

Source: SIS RMS query 12/11/03 by IR&P - RBB

Health Fee Amounts Billed by Term Fiscal Year 1999-00

College	Fee Type	1999M	1999F	2000W	2000S
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	111,283	196,633	167,305	169,415
	53501 - DA BOGG Waivers	-14,008	-24,173	-21,612	-21,673
	Net Amount Billed	97,276	172,460	145,693	147,743
FH	25301 - DA Health Fee		0		
	25530	91,856	118,664	107,936	108,448
	50301	-4,040	-8,419	-8,577	-7,945
	Net Amount Billed	87,816	110,245	99,359	100,503
Total Net Amount Billed		185,092	282,705	245,052	248,246

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGGS waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively.

Source :SIS RMS queried on 12/11/03
IR&P - RBB - 12/11/03

Unique Student Count by Fee Code and Health Fee Exclusion
Fiscal Year 1999-00
Enrollment Status D, E

Type	Fee Code	DA				FH			
		1999M	1999F	2000W	2000S	1999M	1999F	2000W	2000S
Count2	Count2	Count2	Count2	Count2	Count2	Count2	Count2	Count2	Count2
Excluded	CON	13	7	19	4		12	3	
	ENM	3,577	1,762	496	85				
	ENR	2	4	1	1	164	196	165	145
	FMC					78	83	81	69
	HPE		12	260	235				
	MVD	27	35	29	23				
	PFE		8		126				
	SRM	13	201	162	174				
	STF	52	144	180	167				1
	Count Dist	3,684	2,173	1,147	815	242	291	249	215
Other		73	6	5	5	36	5	1	3
	ALL	13,643	25,365	21,238	21,596	6,048	11,098	10,178	9,593
	ALM	89	90	65	63				
	APR	32	86	81	75	181	2,500	2,391	180
	CCU					27	56	1	1
	FIW			8	116		2	4	35
	FVI	333	584	574	602	302	583	580	616
	HSC					1,847	880	972	1,214
	HSS	894	327	352	672	1,483	191	183	132
	JCS				211				
	MPA		1	106	135				
	MPB			1					
	MPI			1	1				
	MPR				1				
	MPS			3					
	NCB					43	55	43	39
	NCS					2	5	3	2
	NHF	8	4	1	1	4	7	7	7
	NHS					3	2	1	2
	NSB	222	422	621	330	54	62	59	45
	NSM	135	134	143	151				
	RCB					3,226	4,061	3,551	3,927
	RCH						1	1	1
	RCS					9	28	37	18
	RHF						1		
	RLL					2			
	RSB					2	1		
	RVI					1	99	95	76
	SRC	1	7	4	6	125	174	158	128
	Count Dist	15,430	27,026	23,203	23,965	13,395	19,811	18,265	16,019
Count Distinct		19,114	29,199	24,350	24,780	13,637	20,102	18,514	16,234

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees
Source: SIS RMS query 12/11/03 by IR&P - RBB

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